IN THE CLAIMS

1. (Currently Amended) A microgel having a mean particle size of 0.1-1,000 μm, the microgel being ~~reduced from a gel which is formed by use of~~ prepared by a process comprising dissolving in an aqueous solvent a hydrophilic compound capable of forming a gel, causing the resultant mixture to form a gel, and pulverizing the gel into a microgel having a mean particle size of 0.1-1,000 μm.

2. (Currently Amended) A microgel having a mean particle size of 0.1-1,000 μm, the microgel being ~~produced from a gel which is formed by use of~~ prepared by a process comprising dissolving in an aqueous solvent á hydrophilic compound capable of forming a gel and a viscosity increasing compound incapable of forming a gel, causing the resultant mixture to form a gel, and pulverizing the gel into a microgel having a mean particle size of 0.1-1,000 μm.

3. (Currently Amended) ~~A~~ The microgel ~~as described in~~ of claim 2, wherein the viscosity increasing compound incapable of forming a gel is one or more viscosity increasing compounds selected from the group consisting of xanthan gum, succinoglycan, polyacrylic acid, polyethylene glycol, polyacrylamide, and a polyalkylacrylamide/polyacrylamide copolymer.

4. (Currently Amended) ~~A~~ The microgel ~~as described in~~ of claim 1, wherein the hydrophilic compound capable of forming a gel is one or more hydrophilic compounds selected from the group consisting of agar, carrageenan, curdlan, gelatin, gellan gum, and alginic acid.

5. (Currently Amended) ~~A~~ The microgel ~~as described in~~ of claim 1, which has a viscosity of 2,000-1,000,000 mPa.s (B-type viscometer, 25°C).

6. (Currently Amended) A process for producing a microgel ~~of claim 1~~ having a mean particle size of 0.1-1,000 μm, which process comprises dissolving in an aqueous solvent a hydrophilic compound capable of forming a gel, causing the resultant mixture to form a gel, and pulverizing the gel into a microgel having a mean particle size of 0.1-1,000 μm.

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7. (Currently Amended) A process for producing a microgel ~~of claim 2,~~ having a mean particle size of 0.1-1,000 μm, which process ~~comprising~~ comprises dissolving in an aqueous solvent a hydrophilic compound capable of forming a gel and a viscosity increasing compound incapable of forming a gel, causing the resultant mixture to form a gel, and pulverizing the gel into a microgel having a mean partice size of 0.1-1,000 μm.

8. (Currently Amended) ~~An~~ The external composition comprising a microgel of claim 1.

9. (Currently Amended) ~~An~~ The external composition ~~as described in~~ of claim 8, further comprising a pharmaceutical ingredient and/or a salt.

10. (Currently Amended) ~~An~~ The external composition ~~as described in~~ of claim 9, wherein the pharmaceutical ingredient is a whitening ingredient.

11. (Currently Amended) ~~An~~ The external composition ~~as described in~~ of claim 10, wherein the whitening ingredient is one

or more whitening ingredients selected from the group consisting of L-ascorbic acid, an L-ascorbic acid derivative, arbutin, glutathione, tranexamic acid, a tranexamic acid derivative, a placenta extract, and a vegetable extract exhibiting whitening effect.

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12. (Currently Amended) ~~An~~ The external composition ~~as described in~~ of claim 9, wherein the amount of the pharmaceutical ingredient and/or the salt is 0.01-20 mass% of the total of the composition.

13. (Currently Amended) ~~An~~ The external composition ~~as described in~~ of claim 8, which is a cosmetic composition.

14. (Currently Amended) ~~An~~ The external composition ~~as described in~~ of claim 8, which is a hair dye.

15. (Currently Amended) ~~A~~ The microgel ~~as described in~~ of claim 2, wherein the hydrophilic compound capable of forming a gel is one or more hydrophilic compounds selected from the group consisting of agar, carrageenan, curdlan, gelatin, gellan gum, and alginic acid.

16. (Currently Amended) ~~A~~ The microgel ~~as described in~~ of claim 2, which has a viscosity of 2,000-1,000,000 mPa.s (B-type viscometer, 25°C).